



State Board of Equalization

# News Release

**George Runner, Member**

**2<sup>nd</sup> District – Lancaster**

Cynthia Bridges  
Executive Director  
[www.boe.ca.gov](http://www.boe.ca.gov)

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## **BOE Reminds Mobile Food Vendors to Keep Records Keeping Records Essential to Accurately Reporting Sales Taxes**

**Sacramento** – Given the popularity and fast-paced nature of running a mobile food truck, the California State Board of Equalization (BOE) is reminding mobile food vendors and other entrepreneurs who operate food trucks, stands, or carts that do not have a fixed physical location about the importance of keeping good books and records, to accurately report and pay sales taxes to the BOE. The BOE provides information about keeping records at [www.boe.ca.gov/sutax/faqrec.htm](http://www.boe.ca.gov/sutax/faqrec.htm).

“Many of these hard-working and talented entrepreneurs are recent immigrants to California,” said Board of Equalization Member George Runner. “We want them to know: we welcome you, we’re proud of the work you are doing, and we want you to be successful.”

It is easy to keep track of sales taxes by including the sales tax in the price posted for each menu item. Businesses that do so must post a notice for customers that says, “All prices of taxable items include sales tax.” To see California City and County sales tax rates, visit [www.boe.ca.gov/cgi-bin/rates.cgi](http://www.boe.ca.gov/cgi-bin/rates.cgi).

Mobile food businesses have been serving construction sites and other professional venues for years. California’s recovering economy has fueled a mobile food movement led by chefs from high-end restaurants, and innovative cooks looking to elevate the food truck experience. Social media is helping people find their favorite food truck with updates on menu items and location changes, making mobile food vendors a popular choice.

The BOE provides the following informational items for mobile food vendors in Spanish, Chinese, Vietnamese, and Korean.

[Registration and Reporting Requirements for Mobile Food Vendors \(Español | 中文 | 한국의 | Tiếng Việt\)](#)

[Recordkeeping Requirements for Mobile Food Vendors \(Español | 中文 | 한국의 | Tiếng Việt\)](#)

More information is available online at [www.boe.ca.gov/industry/caterers.html](http://www.boe.ca.gov/industry/caterers.html) or by calling the BOE customer service center at 1-800-400-7115 (TTY: 711), M-F, 8:00 a.m. to 5:00 p.m. (PT).

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Elected in November 2010, George Runner represents the State Board of Equalization's Second District. He is a leading advocate for California taxpayers. Runner has worked to improve California's tax policies and practices and to create and retain more private sector jobs in our state. Prior to his election to the Board, Runner served twelve years in the State Legislature, authoring the well-known California Amber Alert and California's Blue Alert. As a thoughtful conservative, his legislative priorities included improving the economy, business growth, education excellence, and public safety for all Californians. As a member of the Senate Revenue and Taxation Committee, Runner consistently led the fight against tax increases and supported tax relief for families and businesses.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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